

NOTES FROM DVC 30 MAR 2015

Helpful Forms and Links:

- Tax Guide for US Citizens and Resident Aliens Abroad: www.irs.gov/pub/irs-pdf/p54.pdf
- Instructions for Form 2555-EZ: www.irs.gov/pub/irs-pdf/i2555ez.pdf
- Form 2555-EZ: Foreign Earned Income Exclusion: www.irs.gov/pub/irs-pdf/f2555ez.pdf
- Instructions for Form 2555: www.irs.gov/pub/irs-pdf/i2555.pdf
- Form 2555: Foreign Earned Income Exclusion: www.irs.gov/pub/irs-pdf/f2555.pdf
- Instructions for Form 8938: www.irs.gov/pub/irs-pdf/i8938.pdf
- Form 8938: Statement of Specified Foreign Financial Assets: www.irs.gov/pub/irs-pdf/f8938.pdf
- Instructions for Form 1040: www.irs.gov/pub/irs-pdf/i1040gi.pdf
- Form 1040: US Individual Income Tax Return: www.irs.gov/pub/irs-pdf/f1040.pdf
- Instruction for Form 1116: www.irs.gov/pub/irs-pdf/i1116.pdf
- Form 1116: Foreign Tax Credit: www.irs.gov/pub/irs-pdf/f1116.pdf

www.irs.gov:

- Have specific questions? Use the Interactive Tax Law Assistance
- For help, questions, and all forms
- **Publication 54**
- For extensions on filing tax returns, there are two forms to consider: **4868** and **2350**
- Help and options for E-filing

Taxpayers with specific individual or business account questions should contact the International Taxpayer Service Call Center. The International Call Center is operational Monday through Friday, from 6:00 a.m. to 11:00 p.m. (Eastern Time): 267-941-1000 (not toll-free)

There are quite a number of items to keep in mind when filing to include your **Form 2555** *The Foreign Earned Income Exclusion*. Only foreign earned income is subject to the exclusion, not other forms of income, such as dividends or capital gains.

When figuring out if you qualify for the Form 2555 you must establish:

- Money earned in foreign location
- Bona Fide Residence Test (365 days + 1 day) **OR**
- Physical Presence Test (340 days or 11 out of 12 months of the year)

For complete information, refer to the instructions at: www.irs.gov/pub/irs-pdf/i2555.pdf

You must file a Foreign Bank Account Report (FBAR) if you have a foreign bank account/filing over \$10,000. There is no tax liability associated with the FBAR, but there is a requirement to file each year if your account meets the criteria.

Compliance procedures for those who have not filed their taxes in a few years:

- View **Publication 54** for full details
- **Form 8939**
- Must file delinquent Foreign Bank Account Report for (up to) past 6 years
- Must file delinquent Tax Returns (up to) past 3 years

For full instructions, please visit: www.irs.gov

Sincerely,



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